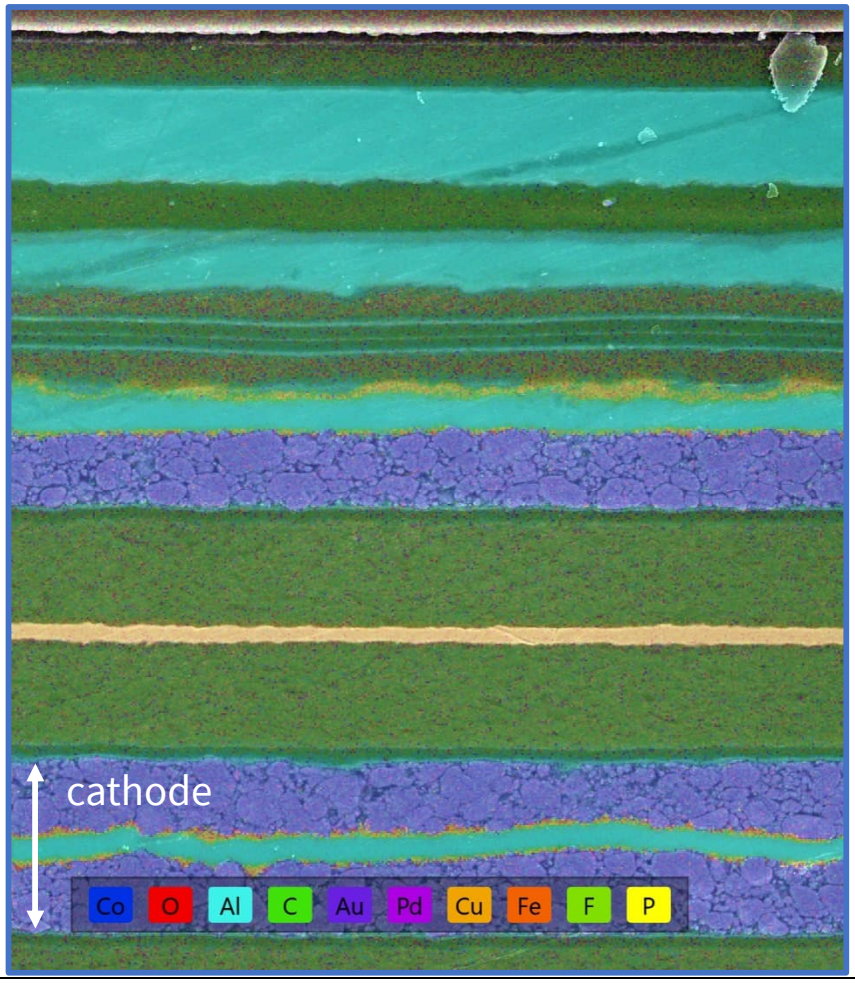
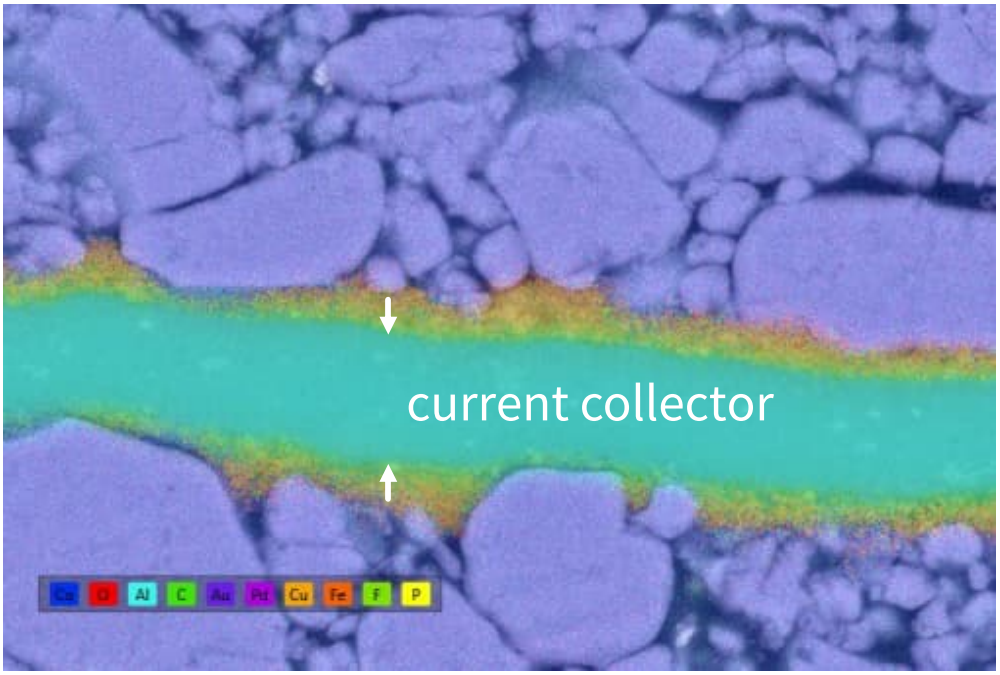
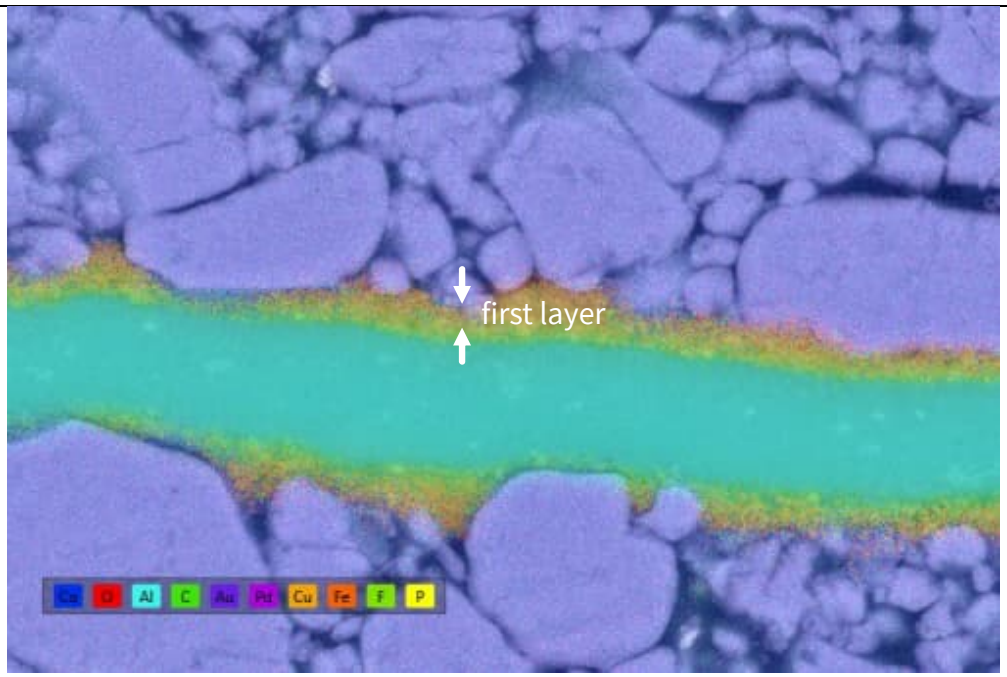
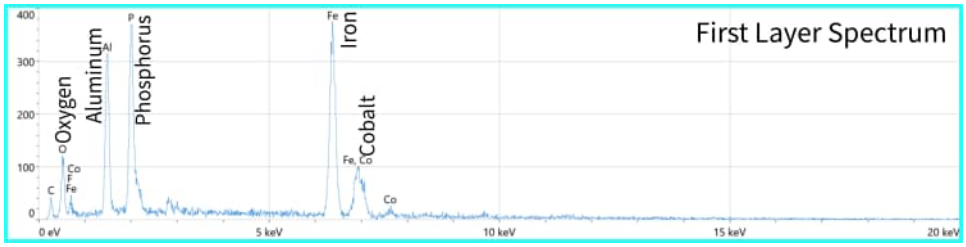
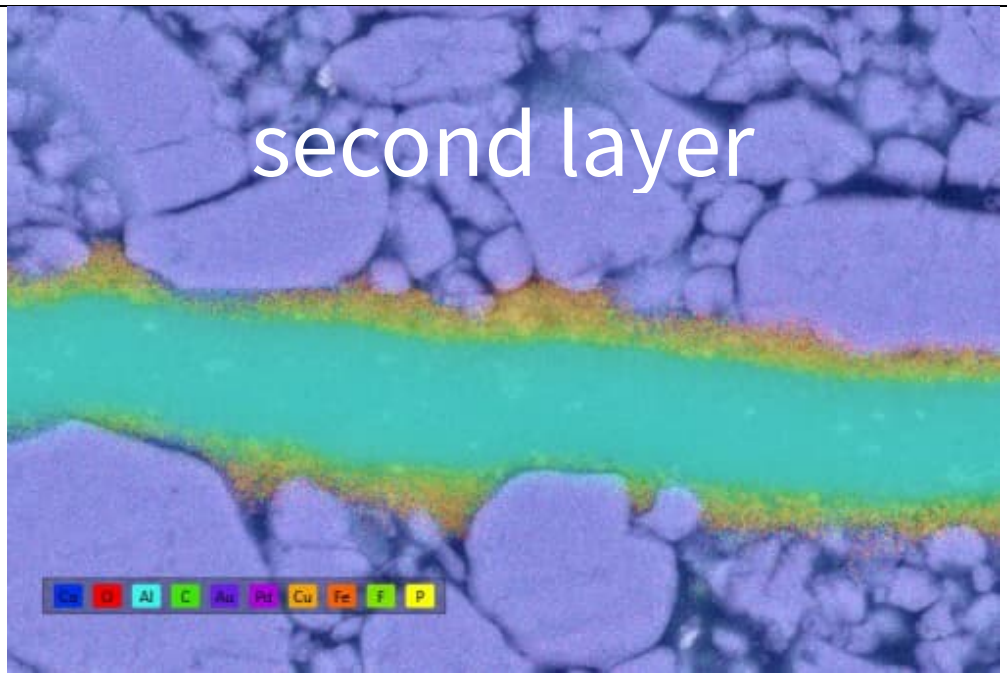
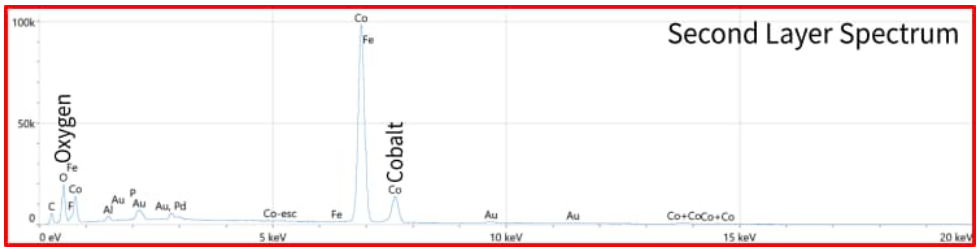
EXHIBIT P

Comparison of U.S. Patent No. 12,015,118 to the CA476588P-Q1 Battery Cell

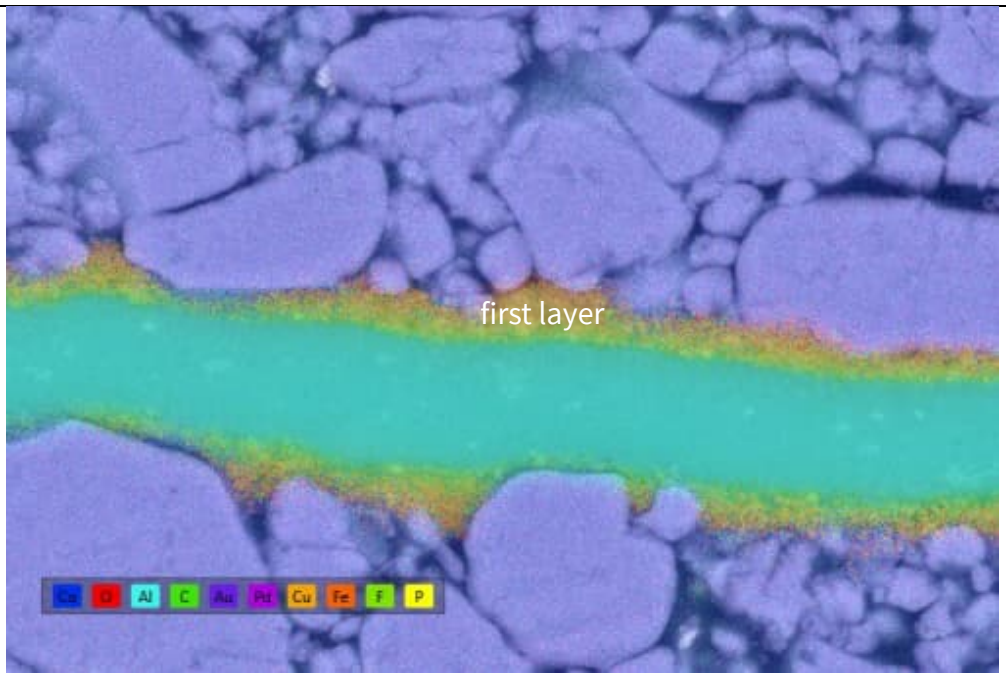
Claim 1	CosMX CA476588P-Q1 Battery Cells
An electrode, comprising:	The CA476588P-Q1 battery has an electrode.  

a current collector;	The electrode in the CA476588P-Q1 battery has a current collector.  
a first layer comprising a first material; and	The electrode in the CA476588P-Q1 battery has a first layer, comprising a first material.

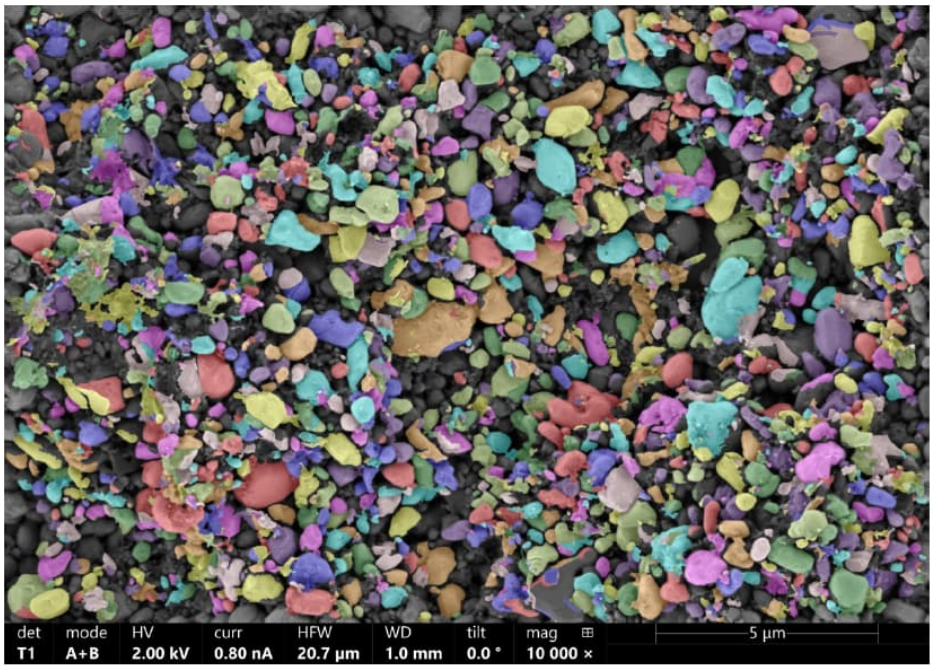
	 
a second layer comprising a second material;	The electrode in the CA476588P-Q1 battery has a second layer, comprising a second material.

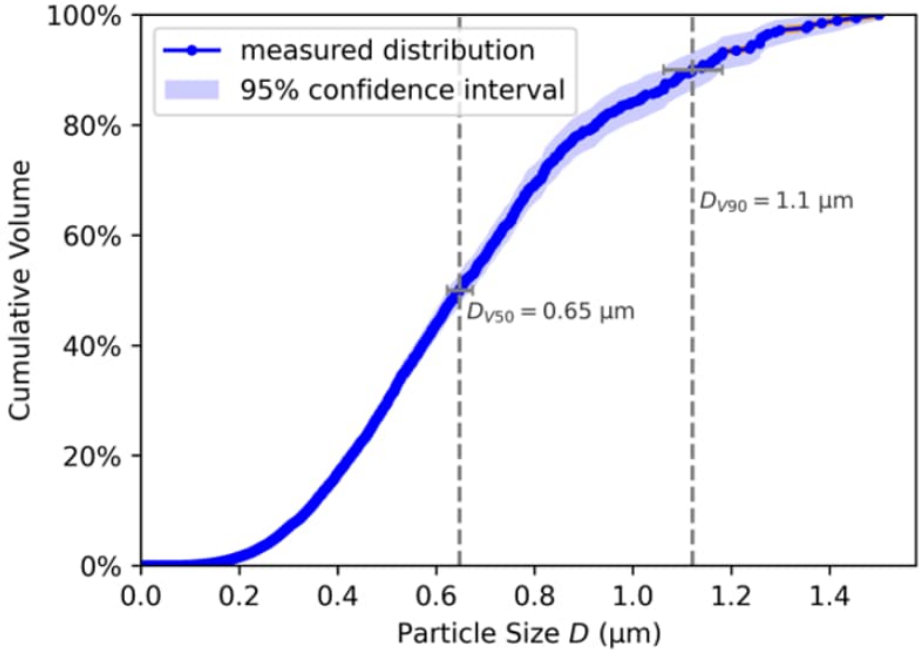
	 
wherein the first layer is arranged between the current collector and the second layer, the first layer is formed on a surface of the current collector, and a particle size of 90% accumulative volume of the first material is	In the electrode in the CA476588P-Q1 battery, the first layer is arranged between the current collector and the second layer, the first layer is formed on a surface of the current collector.

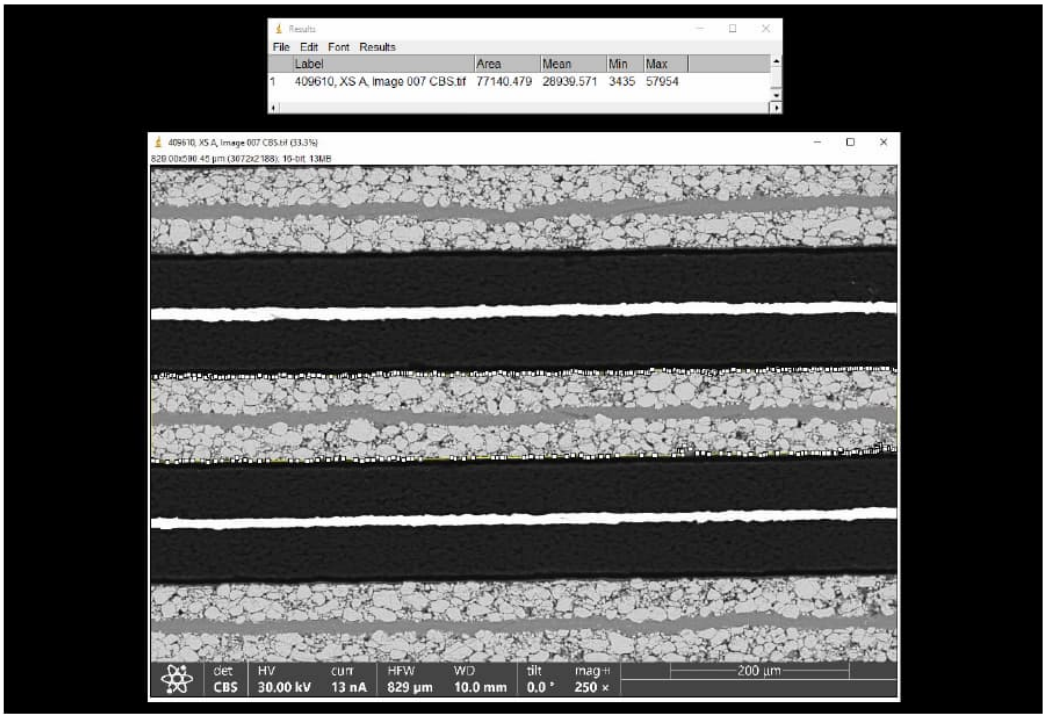
less than 40 µm;



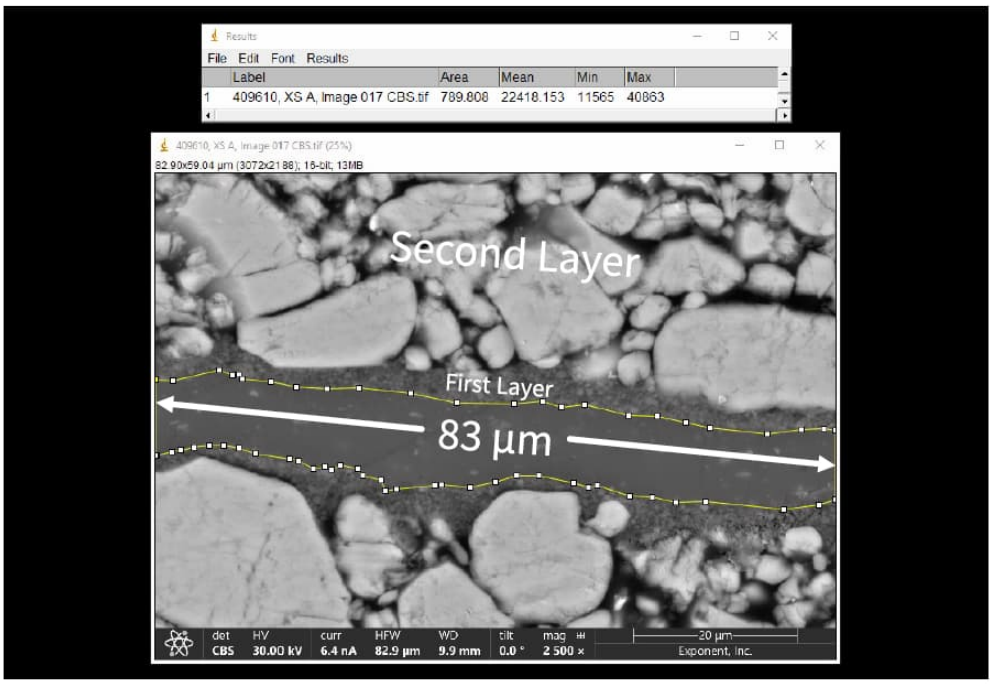
A particle size of 90% accumulative volume of the first material is less than 40 µm. For example, the scanning electron microscope image below shows the first layer with the second layer peeled away. Each particle in the first layer material is illustrated in a random color with a scale at the bottom right corner of 5 µm.



	Based on multiple images like the one above, the particle size at 90% cumulative volume (Dv90) was estimated to be 1.1 µm (95% confidence interval of 1.06-1.18 µm) for the first material, as shown in the chart below. 
wherein a total compaction density of the first layer and the second layer is greater than 3.2 g/cc.	In the electrode in the CA476588P-Q1 battery, a total compaction density of the first layer and the second layer is greater than 3.2 g/cc. To arrive at the compaction density of the first and second layers, the mass of a portion of the first and second layers was divided by its volume. First, a layer thickness of the cathode structure was calculated by measuring the area of the second layer in the cross-sectional micrograph (bounded by the dotted lines) and dividing by the width. The thickness of the cathode structure was calculated to be about 93 µm (*e.g.*, area of 7.7 x 10^4 µm^2 ÷ 829 µm).



The thickness of the current collector in the cathode structure was calculated by measuring the area of the current collector in the cross-sectional micrograph and dividing by the width. The thickness of the current collector was calculated to be about 9.5 µm (*e.g.*, area of 790 $\mu m^2 \div 83$ µm).



	The total mass and area of a portion of the cathode structure was measured to be about 1.45 g and 40 cm^2, respectively. Given the thickness of the current collector (9.5 μm) and its density (*e.g.*, Al at 2.70 g/cc), the mass of current collector was calculated to be about 0.10 g. Hence, the mass of the first layer and second layer portion of the cathode structure was calculated to be about 1.35 g. After subtracting the thickness of the current collector (9.5 μm) from the cathode structure (93μm), the total thickness of both first and second layers on both sides of the current collector was calculated to be about 84 μm or 0.0084 cm. The volume of the first and second layers was therefore calculated to be about 0.34 cc (40 cm^2 x 0.0084 cm). From the mass and volume of the first and second layers, the total compaction density of the two layers was calculated to be about 4.0 g/cc (1.35 g ÷ 0.34 cc). .